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**STATE BOARD OF EQUALIZATION**

Sacramento

September 30, 1952

To: Stockton – Tax Administrator  
From: Headquarters – Sale Tax Counsel  
Subject: Original --- (Application of Sales Tax to “Tip Sheets”)

Your are advised, in reply to --- --- --- of August 18, that “Tip Sheets”, such as --- --- --- attached to your memorandum, are regarded as consumed by the “tipster” in performing a service. In other words, he is not regarded as selling tangible personal property

While the matter is not free from doubt, this has been the policy of the Board in past years. Accordingly, the printer prints the card for the “tipster”.

W. W. Mangels  
Assistant Counsel

WWM:cn